



# Application for Theater School Property Tax Exemption

Property Tax  
**Form 50-125**

Appraisal District's Name

Phone (area code and number)

Address, City, State, ZIP Code

**This document must be filed with the appraisal district office in the county in which your property is located. Do not file this document with the office of the Texas Comptroller of Public Accounts. Location and address information for the appraisal district office in your county may be found at [www.window.state.tx.us/propertytax/references/directory/cad](http://www.window.state.tx.us/propertytax/references/directory/cad).**

**GENERAL INSTRUCTIONS:** This application is for use in claiming a property tax exemption on property owned by a corporation that used in the operation of a school for the dramatic arts pursuant to Tax Code Section 11.23(g). This application applies to property owned on Jan. 1 of this year.

To qualify, the corporation must be organized to promote the teaching and study of the dramatic arts, and:

- Be organized as a nonprofit corporation as defined by the Texas Non-Profit Corporation Act;
- Is not self-sustaining in any fiscal year from income other than gifts, grants, or donations;
- Is exempt from federal income taxes;
- The school maintains a theater-school program with regular classes for at least four grades, formal textbooks and curriculum, and enrollment of 150 or more students during each of at least two semesters every calendar year, and a faculty substantially all of whom hold degrees in theater arts from an accredited school of higher education ; and
- The school offers apprenticeship or other practical training in theater management and operation for college students or offers similar training for playwrights, actors, and production personnel; and
- More than one-half of each season's theatrical productions for which admission is charged have significant literary merit of the character that contributes to the education programs of secondary school and schools of higher education.

**WHERE TO FILE:** This document, and all supporting documentation, must be filed with the appraisal district office in the county in which your property is located. Location and address information for the appraisal district office in your county may be found at [www.window.state.tx.us/propertytax/references/directory/cad](http://www.window.state.tx.us/propertytax/references/directory/cad).

**APPLICATION DEADLINES:** You must file the completed application with all required documentation beginning Jan. 1 and no later than April 30 of the year for which you are requesting an exemption.

**ANNUAL APPLICATION REQUIRED:** You must apply for this exemption each year you claim entitlement to the exemption.

## OTHER IMPORTANT INFORMATION

Pursuant to Tax Code Section 11.45, after considering this application and all relevant information, the chief appraiser may request additional information from you. You must provide the additional information within 30 days of the request or the application is denied. For good cause shown, the chief appraiser may extend the deadline for furnishing the additional information by written order for a single period not to exceed 15 days.

## State the Year for Which You are Applying

Tax Year

## STEP 1: Ownership Information

Name of Property Owner

Mailing Address

City, State, ZIP Code

Phone (area code and number)

## STEP 2: Applicant Information

Name of Person Preparing this Application

Title

Driver's License, Personal I.D. Certificate, or Social Security Number\*

If this application is for property owned by a charitable organization with a federal tax identification number, that number may be provided in lieu of a driver's license number, personal identification certificate number, or social security number: .....

\* Pursuant to Tax Code Section 11.48(a), a driver's license, personal I.D. certificate, or social security number provided in an application for an exemption filed with a chief appraiser is confidential and not open to public inspection. The information may not be disclosed to anyone other than an employee of the appraisal office who appraises property, except as authorized by Tax Code Section 11.48(b).

**STEP 3: Property Information**

Attach a list of all property used for educational purposes.

Address, City, State, ZIP Code \_\_\_\_\_

Legal Description (if known) \_\_\_\_\_ Appraisal District Account Number (if known) \_\_\_\_\_

Is this property used exclusively for educational purposes?  Yes  No

**STEP 4: Questions About the School**

Attach a statement describing each theatrical production for which admission was charged in the past year. Indicate which productions have significant literary merit of a character that would contribute to the educational programs of secondary schools and schools of higher education.

1. Is the corporation non-profit?  Yes  No

2. Is the corporation organized to promote teaching and study of dramatic arts?  Yes  No

3. Does the corporation receive income other than gifts, grants or donations?  Yes  No

If yes, could the corporation operate without gifts, grants or donations?  Yes  No

4. Is the corporation exempt from payment of federal income taxes?  Yes  No

5. Does the corporation maintain a theater school program?  Yes  No

6. Does the school use textbooks?  Yes  No

7. Is there a formal curriculum?  Yes  No

8. Does the corporation offer apprenticeship or other practical training programs in theater management and operation for college students or playwrights, actors and production personnel?  Yes  No

9. How many grades are in the school? \_\_\_\_\_

10. Number of students enrolled in previous:  
 fall semester \_\_\_\_\_ spring semester \_\_\_\_\_ summer semester \_\_\_\_\_

11. Number of faculty members: \_\_\_\_\_

12. Number of faculty members with degrees in theater arts from accredited schools of higher education: \_\_\_\_\_

**STEP 5: Certification and Signature**

By signing this application, you certify that the information provided in this application is true and correct to the best of your knowledge and belief.

**print here** → \_\_\_\_\_  
 Print Name Title

**sign here** → \_\_\_\_\_  
 Authorized Signature Date

**If you make a false statement on this application, you could be found guilty of a Class A misdemeanor or a state jail felony under Penal Code Section 37.10.**